

under chapter 473A as being "employers" under chapter 97B; and

WHEREAS, the eligible employees at the southeast Iowa regional planning commission should under chapter 97B be members of the Iowa public employees' retirement system; and

WHEREAS, on and after October 1, 1981, the director of the southeast Iowa regional planning commission requires its eligible employees to be members of the Iowa public employees' retirement system; NOW THEREFORE,

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. That the action of the southeast Iowa regional planning commission prior to October 1, 1981, of allowing its employees to elect whether to be members of the Iowa public employees' retirement system is validated, legalized, and confirmed.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in The Boone News-Republican, a newspaper published in Boone, Iowa, and in The Madrid Register-News, a newspaper published in Madrid, Iowa.

Approved May 19, 1982

I hereby certify that the foregoing Act, Senate File 2298 was published in The Boone News-Republican, Boone, Iowa on May 26, 1982 and in The Madrid Register-News, Madrid, Iowa on May 27, 1982.

MARY JANE ODELL, *Secretary of State*

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## CHAPTER 1224

### JOINT COUNTY INDIGENT DEFENSE FUND

*S.F. 2308*

**AN ACT** authorizing two or more counties to establish a joint indigent defense fund.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Chapter 331, division IV, part 2, Code 1981 Supplement, is amended by adding the following new section:

**NEW SECTION. JOINT COUNTY INDIGENT DEFENSE FUND.**

1. Two or more counties may execute an agreement under chapter 28E to create a joint county indigent defense fund to be used to compensate attorneys appointed to represent indigents under section 331.778 when funds budgeted for that purpose are exhausted. In addition to other requirements of an agreement under chapter 28E, the agreement shall provide for the amount to be paid by each county based on its population to establish and maintain an appropriate balance in the joint fund, and for a method of repayment if a county withdraws more funds than it has contributed.

2. The amount to be paid by each county under the agreement may be paid from property taxes levied or from any other funds available to the county for that purpose.

Sec. 2. Section 331.422, Code 1981 Supplement, is amended by adding the following new

subsection after subsection 24 and renumbering the remaining subsections:

NEW SUBSECTION. For a joint county indigent defense fund, an amount sufficient to make its per capita payment to the fund or to repay excess funds withdrawn from the fund as provided in a joint agreement executed under chapter 28E for the purposes specified in section 1 of this Act.

Approved May 21, 1982

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## CHAPTER 1225

### STATE USE TAX ON OPTIONAL SERVICE OR WARRANTY CONTRACTS

*S.F. 2292*

**AN ACT** relating to the taxation of the use of certain optional service and maintenance contracts which provide for the furnishing of labor and materials for a fixed price.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 423.1, subsection 4, Code 1981, is amended to read as follows:

4. "Tangible personal property" means tangible goods, wares, and merchandise, optional service or warranty contracts, and gas, electricity, and water when furnished or delivered to consumers or users within this state.

Approved May 13, 1982

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## CHAPTER 1226

### STATE INCOME TAXATION OF NONRESIDENTS AND PART-YEAR RESIDENTS

*S.F. 2309*

**AN ACT** relating to the taxation of nonresidents and part-year residents under the state individual income tax law and making it retroactive.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 422.5, unnumbered paragraph 1, Code 1981, is amended to read as follows:

A tax is hereby imposed upon every resident and nonresident of the state, and upon that part of the taxable income of any nonresident which is derived from any property, trust, or